



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF ALBANY WATER UTILITY

Principal Office: 206 N. WATER STREET
P.O. BOX 342
ALBANY, WI 53502

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I LAURIE KEEPERS of
(Person responsible for accounts)

VILLAGE OF ALBANY WATER UTILITY _____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/06/2000
(Date)

CLERK-TREASURER _____
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF ALBANY WATER UTILITY**Utility Address:** 206 N. WATER STREET

P.O. BOX 342

ALBANY, WI 53502

When was utility organized? 1/1/1914**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS LAURIE K KEEPERS**Title:** CLERK-TREASURER**Office Address:**

206 N. WATER STREET

P.O. BOX 342

ALBANY, WI 53502

Telephone: (608) 862 - 3240**Fax Number:** (608) 862 - 1539**E-mail Address:** villageofalbany@brodnet.com

Individual or firm, if other than utility employee, preparing this report:

Name: MR JAMES R FRECHETTE CPA**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** JAMES R FRECHETTE, CPA

W339S9511 HARVEST COURT

MUKWONAGO, WI 53149

Telephone: (262) 594 - 3995**Fax Number:** (262) 594 - 3996**E-mail Address:** copper05@wcf.net

President, chairman, or head of utility commission/board or committee:

Name: MR JASON SELLNOW**Title:** VILLAGE PRESIDENT**Office Address:**

206 N WATER STREET

P.O. BOX 342

ALBANY, WI 53502

Telephone: (608) 862 - 3240**Fax Number:** (608) 862 - 1539**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR JAMES R FRECHETTE CPA**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** JAMES R FRECHETTE, CPA
W339S9511 HARVEST COURT
MUKWONAGO, WI 53149**Telephone:** (262) 594 - 3995**Fax Number:** (262) 594 - 3996**E-mail Address:** copper05@wcf.net**Date of most recent audit report:** 3/2/2000**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR ROGER CAROLAN**Title:** DEPARTMENT HEAD**Office Address:**
206 N. WATER STREET
ALBANY, WI 53502**Telephone:** (608) 862 - 3240**Fax Number:** (608) 862 - 1539**E-mail Address:**

Name of utility commission/committee: Albany Village Board

Names of members of utility commission/committee:EILEEN ALTHAUS, VILLAGE BOARD MEMBER
JOE COUSIN, VILLAGE BOARD MEMBER
VIRGINIA DETRA, VILLAGE BOARD MEMBER
ANGIE MUELLER, VILLAGE BOARD MEMBER
CHRIS ROBERTS, VILLAGE BOARD MEMBER
JON RUNAAS, VILLAGE BOARD MEMBER
JASON SELLNOW, VILLAGE BOARD PRESIDENT

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	149,810	151,022	1
Operating Expenses:			
Operation and Maintenance Expense (401)	59,351	56,393	2
Depreciation Expense (403)	20,757	18,033	3
Amortization Expense (404)	0	0	4
Taxes (408)	20,169	17,310	5
Total Operating Expenses	100,277	91,736	
Net Operating Income	49,533	59,286	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	49,533	59,286	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	2,777	2,483	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	2,777	2,483	
Total Income	52,310	61,769	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	52,310	61,769	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	7,389	7,665	13
Amortization of Debt Discount and Expense (428)	848		14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	17,032	7,591	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	4,714	18
Total Interest Charges	25,269	10,542	
Net Income	27,041	51,227	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	217,839	166,612	19
Balance Transferred from Income (433)	27,041	51,227	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	244,880	217,839	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	2,777	4
Total (Acct. 419):	2,777	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	149,810	0	0	0	149,810	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	149,810	0	0	0	149,810	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,181,938	1,181,953	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	194,689	173,664	2
Net Utility Plant	987,249	1,008,289	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,000	1,000	6
Special Funds (125)	23,302	22,124	7
Total Other Property and Investments	24,302	23,124	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	62	62	8
Temporary Cash Investments (132)	26,902	40,238	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	22,756	23,541	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	3,313	3,727	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		79	17
Total Current and Accrued Assets	53,033	67,647	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	4,152	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	31,705	36,705	20
Total Deferred Debits	35,857	36,705	
Total Assets and Other Debits	1,100,441	1,135,765	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	188,213	188,213	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	244,880	217,839	23
Total Proprietary Capital	433,093	406,052	
LONG-TERM DEBT			
Bonds (221)	145,320	151,200	24
Advances from Municipality (223)	385,000	420,000	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	530,320	571,200	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,622	806	28
Payables to Municipality (233)	43,792	68,547	29
Customer Deposits (235)			30
Taxes Accrued (236)	18,680	15,972	31
Interest Accrued (237)	3,253	3,507	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	67,347	88,832	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	69,681	69,681	38
Total Liabilities and Other Credits	1,100,441	1,135,765	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,181,938	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,181,938	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	194,689	0	0	0	9
Total Accumulated Provision	194,689	0	0	0	
Net Utility Plant	987,249	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	173,664				173,664	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	20,757				20,757	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	968				968	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	21,725	0	0	0	21,725	13
Debits during year						14
Book cost of plant retired	700				700	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	700	0	0	0	700	19
Balance End of Year	194,689	0	0	0	194,689	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	3,313	3,727	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	3,313	3,727	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 G.O. NOTES	848	428	4,152	1
Total			<u><u>4,152</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	188,213	1
Changes during year (explain):		2
Balance end of year	188,213	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1974 Mortgage Revenue Bonds	06/08/1974	06/01/2014	5.00%	145,320	1
Total Bonds (Account 221):				145,320	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
General Obligation Note-1998	11/01/1998	11/01/2008	4.15%	385,000	1
Total for Account 223				385,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	15,972	1
Accruals:		
Charged water department expense	20,169	2
Charged electric department expense		3
Charged sewer department expense	303	4
Other (explain):		
NONE		5
Total Accruals and other credits	20,472	
Taxes paid during year:		
County, state and local taxes	15,972	6
Social Security taxes	1,565	7
PSC Remainder Assessment	227	8
Other (explain):		
NONE		9
Total payments and other debits	17,764	
Balance end of year	18,680	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1970 BONDS	0			0	1
1974 BONDS	630	7,389	7,413	606	2
Subtotal	630	7,389	7,413	606	
Advances from Municipality (223)					
General Obligation Note-1998a	0			0	3
General Obligation Note-1998b	2,877	17,032	17,262	2,647	4
Subtotal	2,877	17,032	17,262	2,647	
Other long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	3,507	24,421	24,675	3,253	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	69,681	0	0	0	0	69,681	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	69,681	0	0	0	0	69,681	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	15,870					15,870	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	1,000	2
Total (Acct. 124):	1,000	
Special Funds (125):		
BOND RESERVE FUND	23,302	3
Total (Acct. 125):	23,302	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	22,756	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	22,756	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
SOIL CLEANUP AT WELL SITE (PER PSC INSTRUCTIONS)	31,705	15
Total (Acct. 183):	31,705	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
NET 1999 ITEMS PAID BY VILLAGE	43,792	16
Total (Acct. 233):	43,792	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,181,945	0	0	0	1,181,945	1
Materials and Supplies	3,520	0	0	0	3,520	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	184,176	0	0	0	184,176	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	69,681	0	0	0	69,681	6
Other (specify):					0	7
Average Net Rate Base	931,608	0	0	0	931,608	
Net Operating Income	49,533	0	0	0	49,533	8
Net Operating Income as a percent of						
Average Net Rate Base	5.32%	N/A	N/A	N/A	5.32%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	188,213	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	231,359	3
Other (Specify):		4
Total Average Proprietary Capital	419,572	
Net Income		
Net Income	27,041	5
Percent Return on Proprietary Capital	6.44%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

a/c 183 deferred debits

PSC authorized use of this account on letter dated 2-18-1994 from Mr. David Sheard.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

April 17, 2000

Ms. Laurie K. Keepers, Clerk Treasurer
Albany Municipal Water and Sewer Utility
206 North Water Street
P.O. Box 342
Albany, WI 53502-0342

1999 Analytical Review DWCCA-40-PJL

Dear Ms. Keepers:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

During our review of page F-18, we noted that you report \$31,705 described as soil clean up at well site in Account 183, Other Deferred Debits. In the footnotes for page F-18 you indicate that the PSC authorized use of this account in a letter dated February 28, 1994, from David Sheard. We are unable to locate a copy of that letter in our files. This may have been misplaced during our relocation to this building five years ago. Please send us a copy of the above described letter.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\40.doc

cc: Mr. Jason Sellnow, Village Board President

Letter provided on 5/18/00 & amortization table updated.
Review closed.
PJL

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

ACCOUNTANTS COMPILATION REPORT

I have compiled the various schedules included in the 1999 Municipal Utility Annual Report of the Village of Albany Water Utility as of December 31, 1999 and for the year then ended, in accordance with standards established by the American institute of Certified Public Accountants.

A compilation is limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. I have not audited or reviewed the various schedules included in the 1999 Municipal Utility Annual Report and, accordingly, do not express an opinion or any other form of assurance on them.

The schedules included in the 1999 Municipal Utility Annual Report are presented in accordance with the requirements of the Public Service Commission of the State of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the schedules included in the 1999 Municipal Utility Annual Report are not designed for those who are not informed about such differences.

March 5, 2000

JAMES R FRECHETTE, CPA

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		147,688	1
Total Sales of Water		147,688	
Other Operating Revenues			
Forfeited Discounts (470)		888	2
Other Water Revenues (474)		1,234	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		2,122	
Total Operating Revenues		149,810	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		32,486	5
General Operating Expenses (680-690)		26,865	6
Total Operation and Maintenance Expenses		59,351	
Other Operating Expenses			
Depreciation Expense (403)		20,757	7
Amortization Expense (404)			8
Taxes (408)		20,169	9
Total Other Operating Expenses		40,926	
Total Operating Expenses		100,277	
NET OPERATING INCOME		49,533	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	4	165	685	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	4	165	685	
Metered Sales to General Customers (461)				
Residential	381	18,899	71,774	4
Commercial	41	4,044	13,159	5
Industrial	3	357	957	6
Total Metered Sales to General Customers (461)	425	23,300	85,890	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		58,233	8
Other Sales to Public Authorities (464)	8	630	2,880	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	438	24,095	147,688	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	58,233	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	58,233	
Forfeited Discounts (470):		
Customer late payment charges	888	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	888	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,234	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	1,234	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	11,018	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,014	3
Chemicals (630)	3,981	4
Supplies and Expenses (640)	4,243	5
Repairs of Water Plant (650)	6,436	6
Transportation Expenses (660)	3,794	7
Total Plant Operation and Maintenance Expenses	32,486	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	10,507	8
Office Supplies and Expenses (681)	2,569	9
Outside Services Employed (682)	1,481	10
Insurance Expense (684)	1,300	11
Employees Pensions and Benefits (686)	10,532	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	476	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	26,865	
Total Operation and Maintenance Expenses	59,351	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		18,680	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		303	2
Net property tax equivalent		18,377	
Social Security		1,565	3
PSC Remainder Assessment		227	4
Other (specify): NONE			5
Total tax expense		20,169	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.252944				3
County tax rate	mills		5.789837				4
Local tax rate	mills		6.584240				5
School tax rate	mills		13.075051				6
Voc. school tax rate	mills		1.988224				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.690296				10
Less: state credit	mills		2.203104				11
Net tax rate	mills		25.487192				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.584240				14
Combined School Tax Rate	mills		15.063275				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.647515				17
Total Tax Rate	mills		27.690296				18
Ratio of Local and School Tax to Total	dec.		0.781773				19
Total tax net of state credit	mills		25.487192				20
Net Local and School Tax Rate	mills		19.925189				21
Utility Plant, Jan. 1	\$	1,181,953	1,181,953				22
Materials & Supplies	\$	3,727	3,727				23
Subtotal	\$	1,185,680	1,185,680				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,185,680	1,185,680				26
Assessment Ratio	dec.		0.790685				27
Assessed Value	\$	937,499	937,499				28
Net Local & School Rate	mills		19.925189				29
Tax Equiv. Computed for Current Year	\$	18,680	18,680				30
Tax Equivalent per 1994 PSC Report	\$	15,972					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	18,680					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	50		4
Structures and Improvements (311)	300		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	22,246		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	22,596	0	
PUMPING PLANT			
Land and Land Rights (320)	50		12
Structures and Improvements (321)	9,742		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	1,866		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	25,473		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	197		20
Total Pumping Plant	37,328	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,462		23
Total Water Treatment Plant	5,462	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	400		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			50	4
Structures and Improvements (311)			300	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			22,246	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	22,596	
PUMPING PLANT				
Land and Land Rights (320)			50	12
Structures and Improvements (321)			9,742	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			1,866	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			25,473	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			197	20
Total Pumping Plant	0	0	37,328	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,462	23
Total Water Treatment Plant	0	0	5,462	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			400	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	343,752		26
Transmission and Distribution Mains (343)	576,454		27
Fire Mains (344)	0		28
Services (345)	83,590		29
Meters (346)	38,495	685	30
Hydrants (348)	61,947		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,104,638	685	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,504		35
Computer Equipment (372.1)	4,533		36
Transportation Equipment (373)	910		37
Other General Equipment (379)	4,982		38
Other Tangible Property (390)	0		39
Total General Plant	11,929	0	
Total utility plant in service directly assignable	1,181,953	685	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,181,953	685	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			343,752	26
Transmission and Distribution Mains (343)			576,454	27
Fire Mains (344)			0	28
Services (345)			83,590	29
Meters (346)	700		38,480	30
Hydrants (348)			61,947	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	700	0	1,104,623	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			1,504	35
Computer Equipment (372.1)			4,533	36
Transportation Equipment (373)			910	37
Other General Equipment (379)			4,982	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	11,929	
Total utility plant in service directly assignable	700	0	1,181,938	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	700	0	1,181,938	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,160	2,160	1
February			1,960	1,960	2
March			2,280	2,280	3
April			2,270	2,270	4
May			2,490	2,490	5
June			2,330	2,330	6
July			2,500	2,500	7
August			2,320	2,320	8
September			2,280	2,280	9
October			2,460	2,460	10
November			2,340	2,340	11
December			2,180	2,180	12
Total for year	0	0	27,570	27,570	
Less: Measured or estimated water used in main flushing and water treatment during year				500	13
Less: Other utility use				418	14
Other utility use explanation:					15
water main breaks					
Water pumped into distribution system				26,652	16
Less: Water sold				24,095	17
Losses and unaccounted for				2,557	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				200	21
Date of maximum: 11/2/1999					22
Cause of maximum:					23
water main break					
Minimum gallons pumped by all methods in any one day during reporting year				20	24
Date of minimum: 1/4/1999					25
Total KWH used for pumping for the year				38,865	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
206 S. WATER STREET	#1	368	8	475,000	Yes	1
TAYLOR & VINE STREET	#2	376	15	620,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	WELL#1	WELL #2		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE NW	LAYNE NW		5
Year Installed	1961	1974		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	170	440		8
Pump Motor or Standby Engine Mfr	US MOTORS	GENERAL ELECTRIC		9
Year Installed	1961	1974		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	20	40		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#2	#3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET		4
				5
Year constructed	1974	1998		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	162	162		10
Total capacity in gallons	120,000	150,000		11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		15
				16
Filters, type (gravity, pressure, other, none)	NONE	NONE		17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.6340	0.6340		19
				20
Is a corrosion control chemical used (yes, no)?	N	N		21
				22
Is water fluoridated (yes, no)?	Y	Y		23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	2,656	0	0	0	2,656	1
M	D	6.000	30,557	0	0	0	30,557	2
M	D	8.000	10,846	0	0	0	10,846	3
M	D	12.000	524	0	0	0	524	4
Total Within Municipality			44,583	0	0	0	44,583	
Total Utility			44,583	0	0	0	44,583	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	386	0	0	0	386		1
P	1.000	3	0	0	0	3		2
M	1.000	10	0	0	0	10		3
M	1.500	5	0	0	0	5		4
M	2.000	2	0	0	0	2		5
Total Utility		406	0	0	0	406	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	458	12	20	0	450	30	1
1.000	4	0	0	0	4	1	2
1.500	5	0	0	0	5	2	3
2.000	2	0	0	0	2	0	4
3.000	2	0	0	0	2	0	5
Total:	471	12	20	0	463	33	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	376	36	3	10	0	25	450	1
1.000	1	2	0	0	0	1	4	2
1.500	0	3	0	0	0	2	5	3
2.000	0	2	0	0	0	0	2	4
3.000	0	1	0	1	0	0	2	5
Total:	377	44	3	11	0	28	463	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	80				80	2
Total Fire Hydrants	80	0	0	0	80	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 650 REPAIRS OF WATER PLANT

The increase from 1998 to 1999 was primarily the result of repairs to Well #
